



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3561

April 28, 2008

Mr. Harj Gill
President and Chief Executive Officer
AMS Homecare Inc.
1360 Cliveden Avenue
Delta, British Columbia, Canada, V3M-6K2

**Re: AMS Homecare Inc.
Form 20-F for Fiscal Year Ended February 28, 2007
Filed October 17, 2007
File No. 000-50109**

Dear Mr. Gill:

We issued comments to you on the above captioned filings on December 6, 2007. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by May 12, 2008 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by May 12, 2008, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Mr. Harj Gill
AMS Homecare Inc.
April 28, 2008
Page 2

Please contact Dave Walz at 202-551-3358 if you have any questions.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Healthcare Services